**Syllabus of Fudan University**

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| **Department: School of Management Date: Feb 22, 2024** | | | | | | | | |
| **Course Code** | SOSC120006.02 | | | | | | | |
| **Course Title** | Accounting | | | | | | | |
| **Credit** | 3 | **Practice Credit** | | 0.75 | | **Experiment(including computer) Credit** | | 0 |
| **Credit Hours/Week** | 4 | **Practice Credit Hours** | | 0 | | **Experiment(including computer) Credit Hours** | | 0 |
| **Course Nature** | □Specific General Education Courses □Core Courses □General Education Elective Courses □**Basic Courses in General Discipline** □Professional Compulsory Courses □Professional Elective Courses □Others | | | | | | | |
| **Course Objectives** | |  | | --- | | This introductory financial accounting course is designed to provide students with a solid foundation in understanding the fundamental principles, concepts, and practices of accounting. Through a combination of theoretical concepts and practical examples, students will develop the skills necessary to record, report, and understand transactions of business. This course is suitable for individuals with little to no prior accounting knowledge. | | | | | | | | |
| **Course Description** | |  | | --- | | The accounting course mainly introduces the fundamental theories, basic methods, and basic skills of accounting. It includes an introduction, accounts and double-entry bookkeeping, recognition and measurement of various assets and liabilities, financial accounting reporting, and basic analysis of financial statements. | | | | | | | | |
| **Course Requirements:**   |  | | --- | | Creating a positive and productive learning environment is essential for the success of this course. As a student, it is important to adhere to certain conduct standards that foster a respectful and engaging atmosphere for everyone. Please review and follow these guidelines throughout the duration of the course:  Respectful communication: Treat everyone with respect. Use courteous language and engage in discussion in a constructive manner. Disagreements are natural, but they should be expressed respectfully.  Active participation: Participation in class discussions is encouraged. Sharing your thoughts and asking questions enhances the learning experience for everyone.  Punctuality: Arrive on time  Electronic devices: During class sessions, please silence or turn off your electronic devices (phones, tablets, laptops) to minimize distractions and maintain focus on the material.  Attendance: Regular attendance is crucial for understanding and keeping up with the course material. If you must miss a class due to unforeseen circumstances, it’s your responsibility to catch up on missed content and assignments.  Office hours: send me an email in advance to make an appointment. List clearly the questions you | | | | | | | | | |
| **Teaching Methods:**  Lecture and Inquiry-Based Learning | | | | | | | | |
| **Instructor's Academic Background:**  Xin Zhang, Finance Ph.D. at Queen’s University  Chao Jin, Accounting Ph.D. at Hong Kong University of Science and Technology | | | | | | | | |
| **Members of Teaching Team** | | | | | | | | |
| **Name** | **Gender** | | **Professional Title** | | **Department** | | **Responsibility** | |
| Xin Zhang | Male | | Professor | | Accounting | | Instructor | |
| Chao Jin | Female | | Assistant Professor | | Accounting | | Instructor | |
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| **Course Schedule (Please supply the details about each lesson):**   |  |  | | --- | --- | | **Week** | **Teaching content** | | 1 | Accounting in Business | | 2 | Analyzing and Recording Transactions | | 3 | Adjusting Accounts for Financial Statements | | 4 | Completing the Accounting Cycle | | 5 | Accounting for Merchandising Operations | | 6 | Inventories and cost of sales | | 7 | Tutorial I | | 8 | Cash, Fraud, and Internal Controls | | 9 | Receivables | | 10 | Plant Assets and Intangibles | | 11 | Labor Day | | 12 | Investment I | | 13 | Investment II | | 14 | Current Liabilities and Payroll Accounting | | 15 | Long-term Liabilities | | 16 | Accounting for Corporations | | 17-18 | Final Exam Period | | | | | | | | | |
| **The design of class discussion or exercise, presentation, practice,experience and so on:**  Group presentation | | | | | | | | |
| **If you need a TA, please indicate the assignment of assistant:**  Qidan Liu: liuqd1222@163.com | | | | | | | | |
| **Grading & Evaluation (Provide a final grade that reflects the formative evaluation process):**  Class Performance 40%   * Class Participation (10%):   + One positive interaction earns 3 points.   + Three earn full scores. * In-class Exercise (20%): 2-3 quizzes, time to be determined * Homework (10%):   + Completing and submitting all homework on time earn full scores.   + Late or lack of submission of one assignment deducts 1 point   Final Exam 60% (Closed-Book):   * The exam will cover most of the chapters * The exam coverage will differ from that of other sessions | | | | | | | | |
| **Textbook (Including Author, Title, Publisher and** **Publishing time):**   |  | | --- | | **Textbook :** Fundamental accounting principles | | **Editor:** John J. Wild, Kermit D. Larson, Barbara Chiappetta | | **Publisher:** Renmin University of China Press | | **ISBN:** 978-7-300-27041-8 | | **Publish Date:** 2019 | | | | | | | | | |
| **Teaching Materials & References**  Not Available | | | | | | | | |